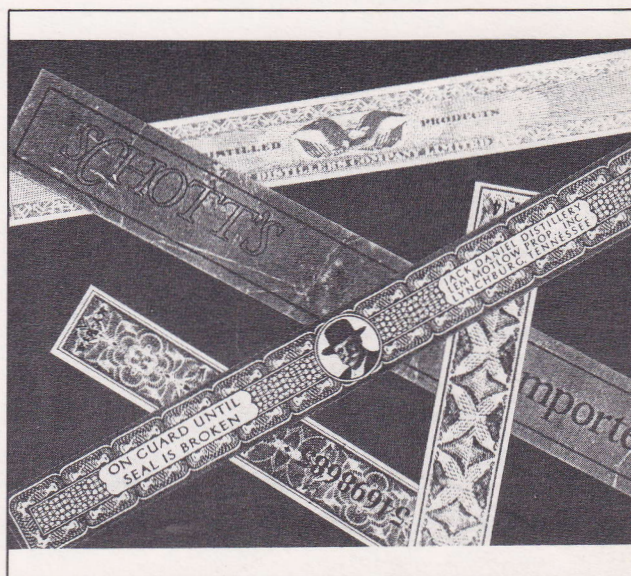


# The American Revenuer

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The strip stamp,  
the familiar seal on the liquor bottle, is being  
replaced by private seals.  
For more, see inside page 25.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

**FEBRUARY, 1985**

Volume 39, Number 2  
Whole Number 372



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1668 Sycamore St. Des Plaines, Illinois 60018

# The American Revenuer

The Journal of International Fiscal Philately

The Official Organ of  
THE AMERICAN REVENUE ASSOCIATION

Volume 39, Number 2

February, 1985

Whole Number 372

## Hugh McCulloch

In June, 1980, (page 125) Anthony Giacomelli speculated as to the correct spelling of Treasury Secretary Hugh McCulloch's name. His name is often spelled "McCullough" or "McCollough" while it was noted that he signed his name "McCulloch."

Giacomelli has now provided photocopies of his signature which are illustrated. One example is handwritten on a card or piece of paper while the other is engraved below an engraved portrait from a book. The reader will note that he did sign his name "Hugh McCulloch." This is also the spelling used by the *Dictionary of American Biography* (Vol. 12, 1933, edited by Dumas Malone).



Since Norris did not include McCulloch in his series of Vignettograms (TAR, 1952-1957) this would be a fitting time to do so.

Hugh McCulloch (December 7, 1808-Mary 24, 1895) the son of a ship-builder and the grandson of a Scottish immigrant was born in Kenneunkport, ME. He attended Bowdoin College leaving during his sophomore year; in 1863 he was given an honorary degree and thereafter listed among the graduates of 1829. He taught school, studied law in Boston (admitted to the bar in 1832), moved to Ft. Wayne, IN, in 1833 and married in 1838.

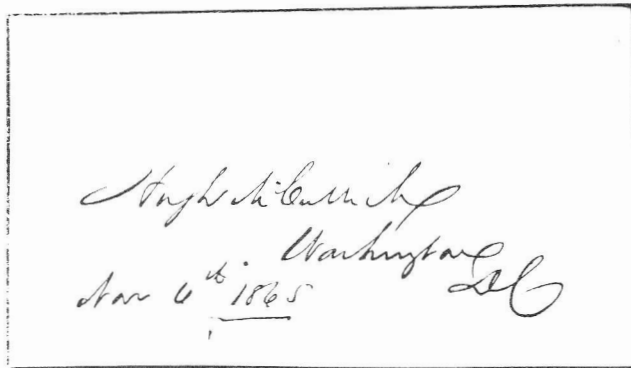
In 1835 he was appointed cashier and manager of the Fort Wayne branch of the State Bank of Indiana though he claimed no "practical knowledge" of banking. He retained that post until 1856 when he became president of the bank itself. The bank weathered the panic of 1837 (though having to suspend specie payments) but in the panic of 1857 it was the only state bank in the country except Chemical (New York City) and isolated Kentucky institutions to avoid suspension of specie payments.

In 1862 he visited Washington on behalf of the state banks to oppose projected national banking legislation. When the law was enacted he was asked by Treasury Secretary Salmon P. Chase to launch the new system himself as Comptroller of the Currency. He succeeded in part because of the respect the bankers had for him. He was able to convince Chase to give up the proposed requirement of numerical titles for all state banks rechartered as national institutions. As Comptroller he insisted that compulsory relinquishment of well-known titles such as Bank of Commerce or Chemical Bank in exchange for names such as Tenth or Twentieth National would impede the acceptance of national charters.

Chase resigned the Treasury position in 1865 to become Chief Justice of the Supreme Court. He was succeeded by W. P. Fessenden who withdrew at the beginning of Lincoln's second term. McCulloch was given the position, virtually at the moment when the Civil War ended. The major problem facing him then was what to do with \$450,000,000 worth of paper money issued during the war. This currency's value had ranged from 42¾¢ to 77 7/8¢ in gold from January to May, 1965.

Secretary McCulloch took the position that the nation

(McCulloch — continued on page 30)

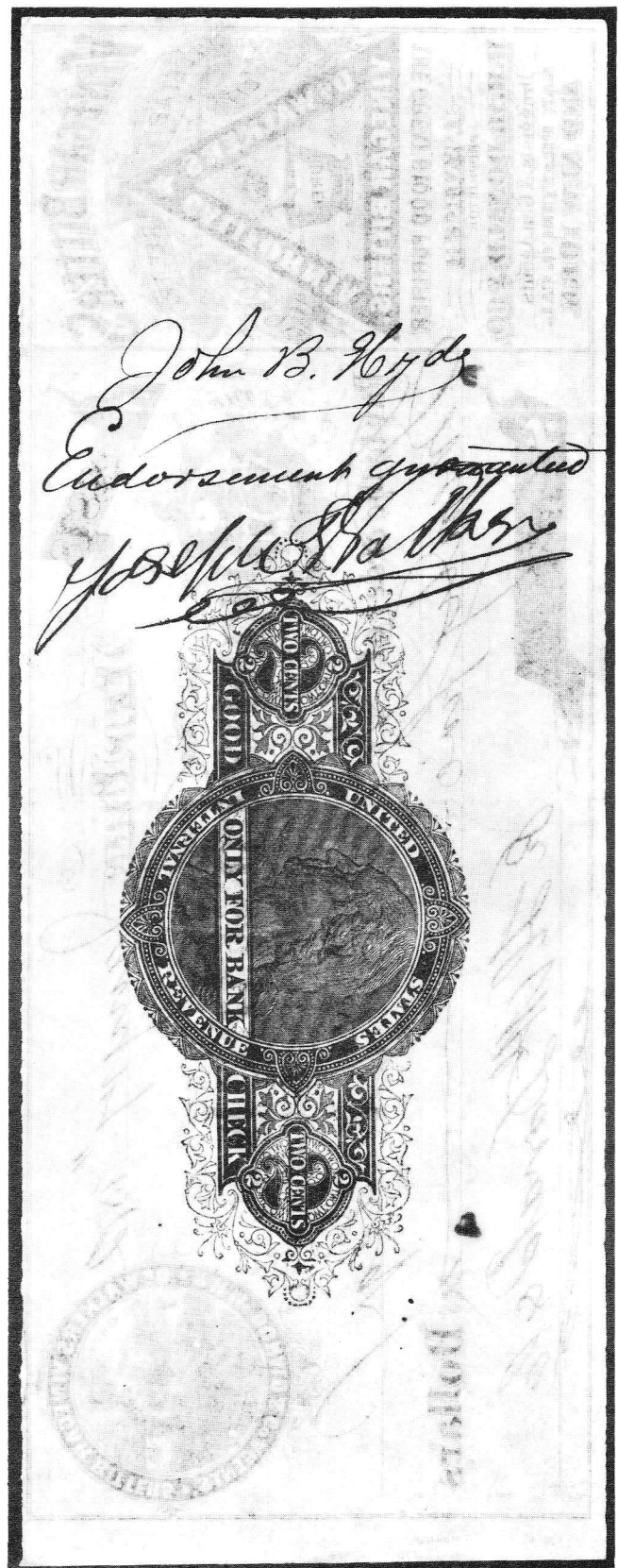


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Obverse



Reverse

Figure 1



## For Revenue Stamped Paper it is

# The Age of Discovery!

by Bill J. Castenholz

After a great year of revenue stamped paper discoveries in 1983, it was hard for me to imagine that 1984 would be anything but anticlimactic. But, in fact, there were some very important additions made in 1984 to the aggregate body of revenue stamped paper available to collectors.

First, be aware that "discoveries" merely means that something is being publicized or made known. The pieces have existed all along, often residing in collections of revenue stamped paper.

Let me start, not chronologically, but with what I think has the most significance to the collector. At least 2 (and possibly 3) more New Jersey Midland Railroad \$100 bonds have been found! These pieces now become the second and third (and possibly fourth) known of this bond, making a total of 6 type S1's available. At this time, although the 1985 Scott's Specialized lists the S1 at \$4000 and the S2 at (only) \$2000, the S2 is rarer, with only 4 pieces currently known. It appears, unfortunately, that the survival rate of the S2's is less than for the S1's because of the instruments they appear on. That is, we can't expect insurance policies containing S2's to turn up as frequently as bonds containing S1's. An anomaly, and I admit it is my opinion: discoveries of the very rarest types of revenue stamped paper should not cause the price of the rarity to drop (substantially, if at all). Instead, the overall pricing of the mid-range pieces should rise somewhat, due to the increased collectability of the entire group.

Of lesser import than the S's, but still great discoveries, are the errors which showed up during the year.

An outstanding item, C22, has been found printed upside down on the reverse of a rather spectacular check. From the Greenwich Bank of New York, the piece was used by Dr. J. Walker, a druggist. The advertisement for California Vinegar Bitters is a sensational collateral piece for an M & M collection. Figure 1 illustrates one of these checks. At least 2 are known, supposedly from a fairly large group, of which these were picked out because of the imprint printing error. But CAUTION. None of the properly printed pieces have yet surfaced! Maybe they're all printed as the illustration!

Next, in a batch of National Webster Bank dividend checks from the Lawrence Manufacturing Company, comes an N3 invert on the face. At least 3 were found, one of which is illustrated in Figure 2. The National Webster Bank has produced an abnormally large number of unusual items. Remember that last year a good sized group of D1a's appeared, as well as about 5 C21a's. All were dividend checks from the Lawrence Manufacturing Company, as is also the Scott listed M2a, printed on the back and inverted, on a dividend No. 69 check. Interestingly, the imprint with the largest usage for Lawrence Manufacturing Company was the type G, but no errors have been reported in this group. In fact, no *major* errors of any G types have ever been reported.

While on the subject, a fairly well known variety of the G type is uncatalogued. Scott lists G1a as printed on the back. That's fine, but

the variety comes printed either right side up, or inverted. How is it that we jump up and down with excitement when we find an invert on the face, but pay so little attention to it if it is printed on the back? The firm of Atwater, Asten & Co. made at least two printings of their checks, all of which bear the inverted G type on the back. Also the Amazon Insurance Company of Cincinnati used checks with the G imprint inverted on the back. Printed as part of the face of the Amazon checks, reading up at left, are the words STAMP ON BACK. I think it is obvious that there are no errors here. The imprints were intentionally inverted on the back.

Another invert was discovered in 1984, an X7. This piece, a draft on the Peoples National Bank, Rock Island, Illinois, is one of the truly spectacular pieces of revenue stamped paper. The design of the piece is quite outstanding, the printing in green, brown, and black is very beautiful, and right in the middle is the inverted orange X imprint. In addition to the piece illustrated in Figure 3, another one is known.

Figure 4 illustrates a bill of exchange with an E type imprint. The payee, C. Moore, signed the bill on the back, but his signature is crossed out. Probably the piece, for an amount of only 1 pound sterling, was not cashed, as the purchaser's receipt is not detached. This could explain in part its apparent rarity. What makes it important? The imprint is BROWN! The overprint tint is also brown, though not as dark as the medium brown of the imprint. I can find no hint of a brown E type anywhere in the literature. None of the previous listings, even Henkel and Vanderhoof, elude to a brown E type.

Another new color, although not a surprise to many, is the L type shown in figures 5, 6 and 7. The imprints on these checks are all clearly in an aquamarine. This green-blue shade is unrelated to either the well known but rare green or the nearly as scarce blue. Figures 8, 9 & 10 picture the 3 blue imprint checks I'm aware of. The point of these illustrations is to indicate what checks are in what colors. If you have seen a blue or aquamarine L type by any other user please let me know. Don't be surprised to find the aquamarine among your blue L types, they are often listed as blue for lack of better cataloging.

Now for one of my favorite revenue stamped paper items. I should say 2 of my favorite items. As you may recall, Joe Einstein reported and illustrated a railroad pass issued by the Erie Railway Co. in the April issue of TAR last year (p. 77). This piece, issued in 1872, is imprinted with a Q type laying on its side. What wasn't mentioned was the Jay Gould signature. Here, illustrated in Figure 11 is another 1872, Q type pass with a different signature. Now another pass, issued in 1871 and signed by Jay Gould, has surfaced. This pass has the P type printed upright on the back. All of the imprints are orange. Apparently these passes were taxed as agreements, thus the 5 cent rate. As Joe said, the Q type pass is really a beautiful item. Likewise, the P type pass is printed in 3

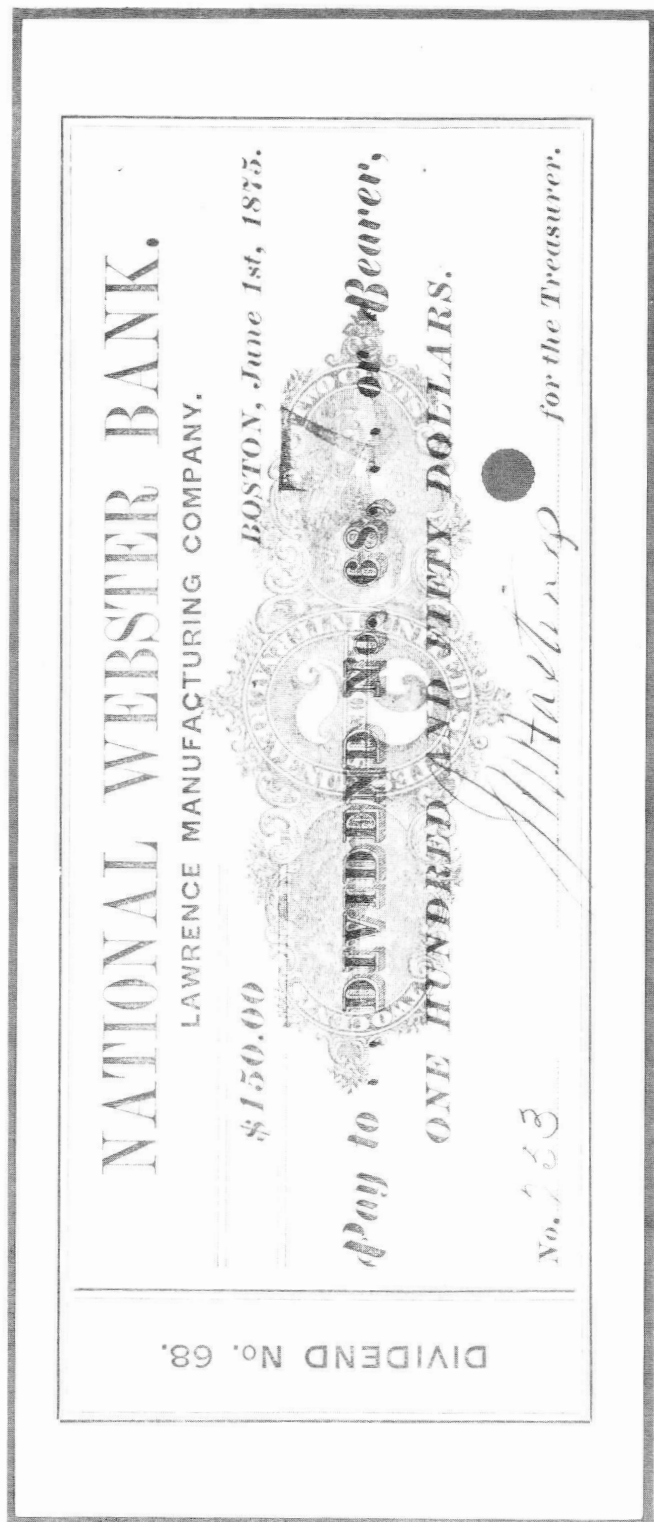


Figure 2



Figure 3

colors, but instead of a light blue background to the front, the background is light green. Figure 12 illustrates the pass with the P type imprint.

As you saw, Joe Einstein also recorded the discovery of what he called the J10, the Empire Transportation Co. draft from Philadelphia (TAR, February, 1984). This item appeared in a Mike Aldrich

Sale shortly after Joe announced it. At least 5 or 6 J10's are now known.

Although the piece now to be described has been in a collection for several years, it is not catalogued, has not been published before, and most collectors of revenue stamped paper are unaware of it. The piece is a Lake Superior Ship Canal, Railroad & Iron Co. \$1000



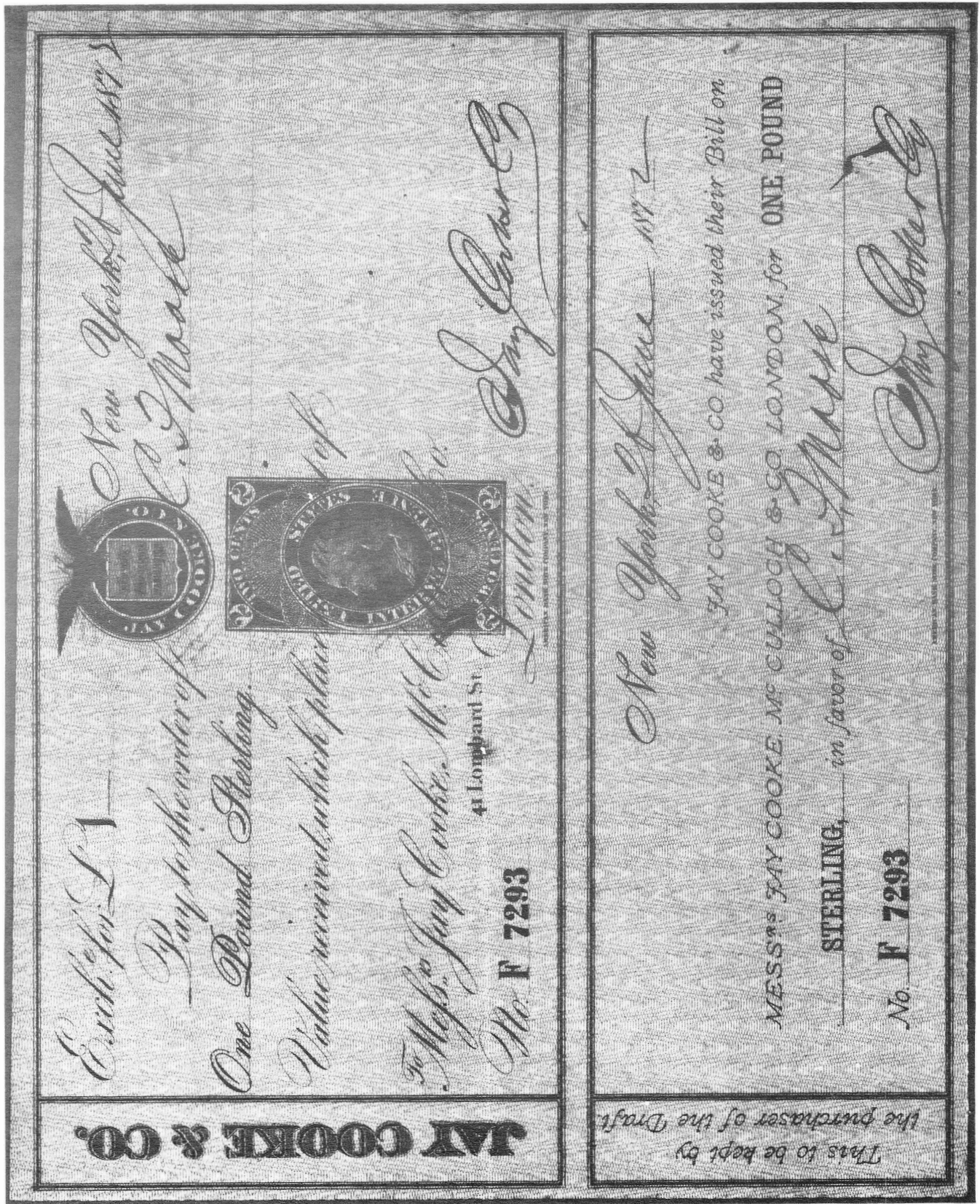


Figure 4

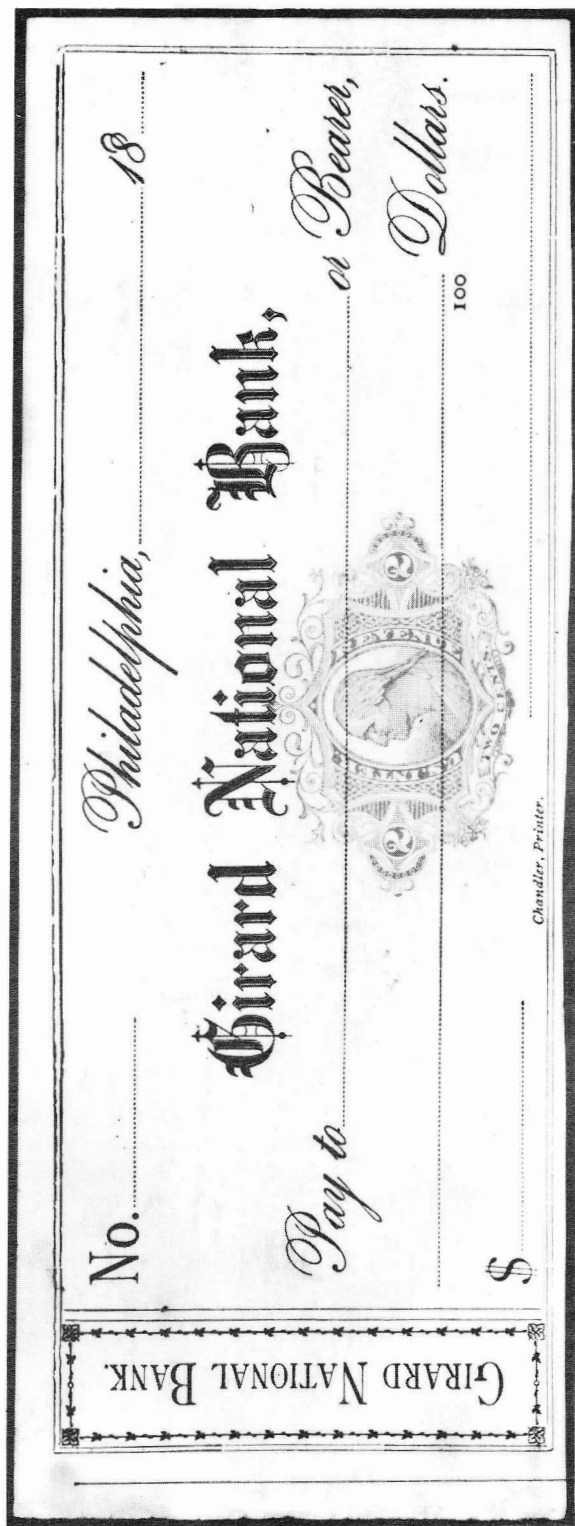


Figure 5

bond, issued 1 May, 1871, printed in brown & black on white paper. The imprints are a W type and a P type, both in PINK! I have seen the piece and the color is pink, not orange-pink, but a good, true pink, fully deserving of major catalog status. Now, the pink P type can be listed as a color variation to Scott RNP6, it is closer in color to the Commercial Warehouse P6 than it is to the Panama Rail-Road

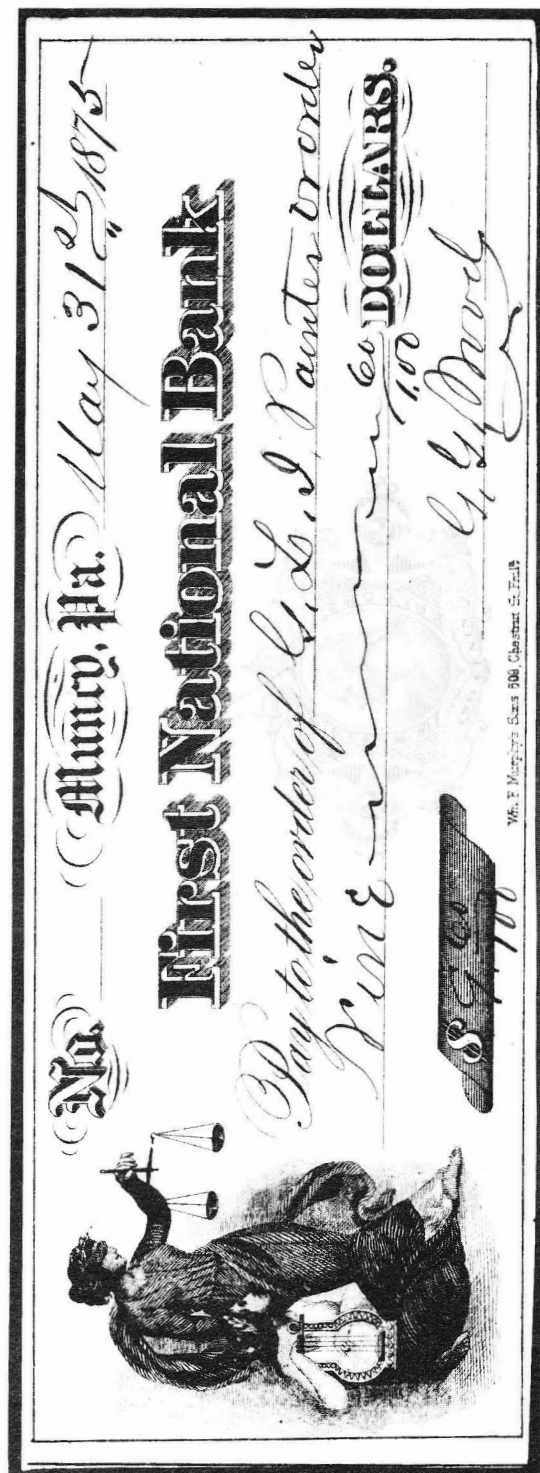


Figure 6

scrip certificate imprint. But the W type in pink just doesn't fit in any of the previous W listings. I'm convinced that a careful search is going to turn up some more of these pieces. The bond described here is No. 2665.

Well, that is about all of the "new" pieces for 1984. Not a bad year for revenue stamped paper! What do you suppose we will have to report for 1985?



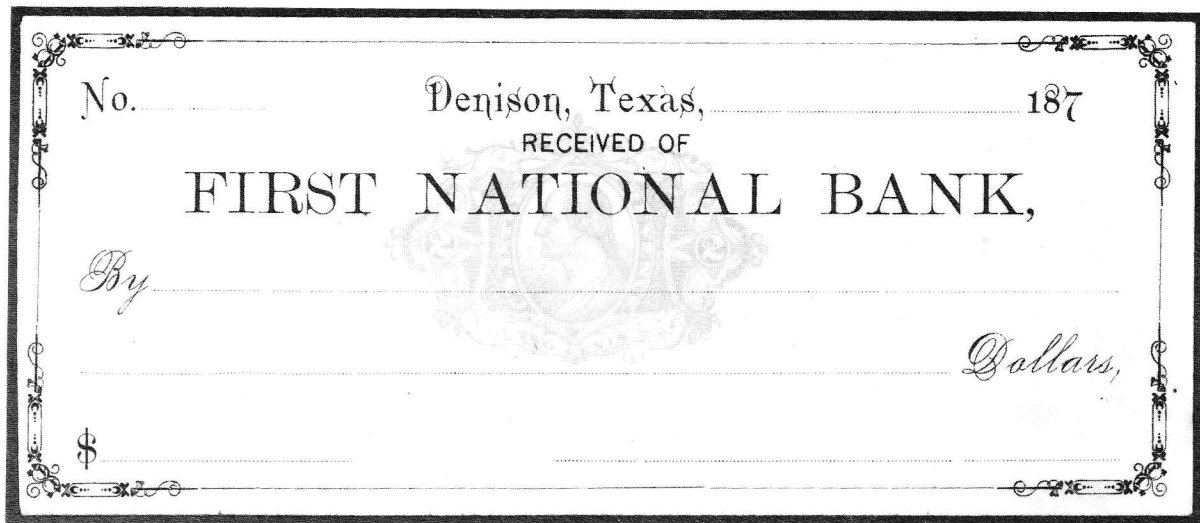


Figure 7



Figure 8



Figure 9

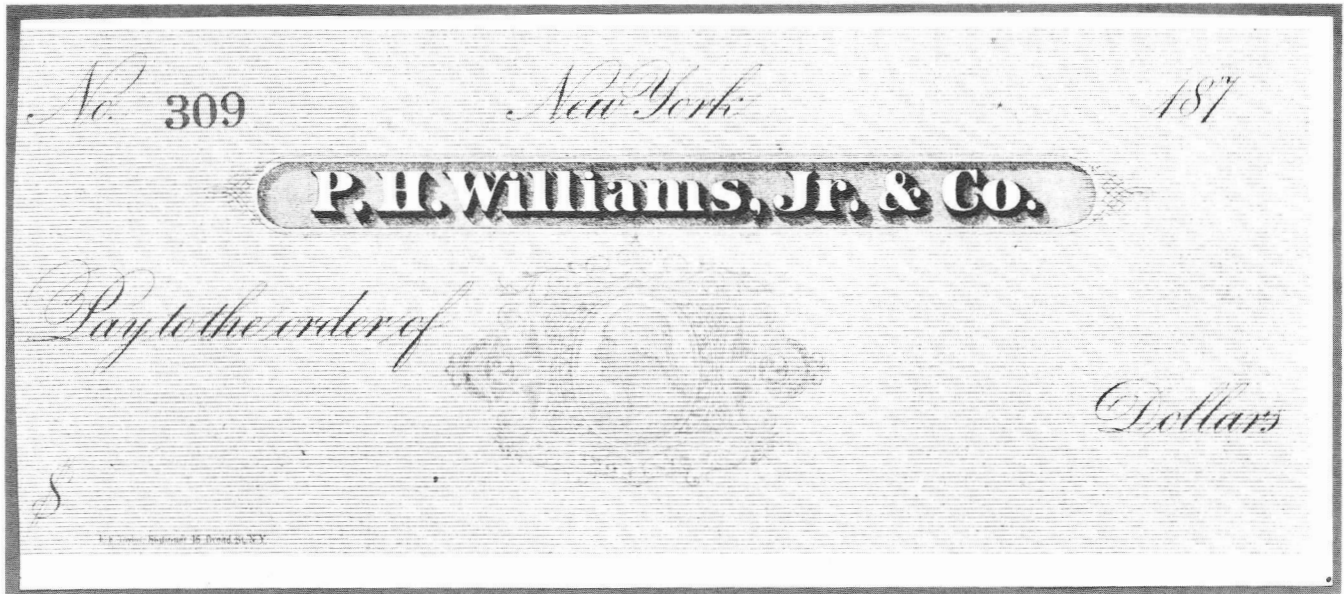


Figure 10



Obverse

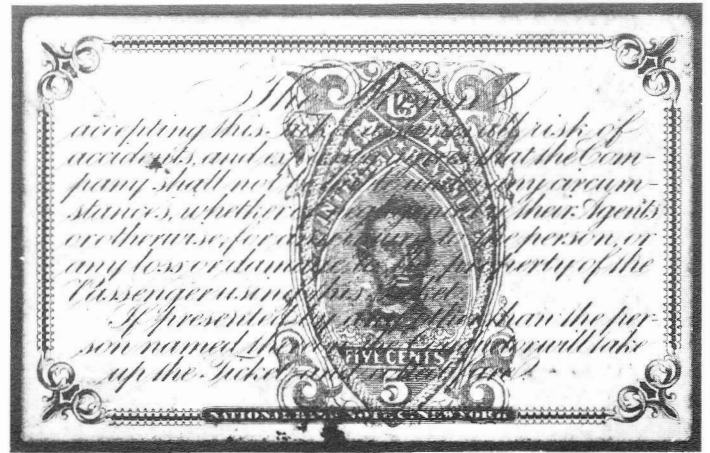


Reverse

Figure 11



Obverse



Reverse

Figure 12



## Repeal of Stamp Requirement

by Ron Thompson, ARA

As you may be aware, private strip stamps are replacing the Bureau of Alcohol, Tobacco and Firearms strip stamps on distilled spirits. Industry Circular number 84-6 dated August 16, 1984, from the Bureau of ATF follows:

### REPEAL OF STAMP REQUIREMENT ON CONTAINERS OF DISTILLED SPIRITS

Proprietors of Distilled Spirits Plants, Importers, and Others Concerned

**Purpose.** This circular is being issued to advise distilled spirits plant proprietors and importers of distilled spirits that the stamp requirement for containers of distilled spirits will be repealed as of July 1, 1985. After that date containers having a capacity of one wine gallon or less will be required to have a tamper-evident closure or other device that must be broken in order to gain access to the spirits.

**Background.** On July 18, 1984, the Deficit Reduction Act of 1984, Public Law 98-369, was signed by President Reagan. A provision of this law repeals 26 U.S.C. 5205 relating to the requirement that containers of distilled spirits bear stamps evidencing tax determination. Containers having a capacity of one wine gallon or less must bear a tamper-evident closure or other device that requires breaking to gain access to the contents of the bottle.

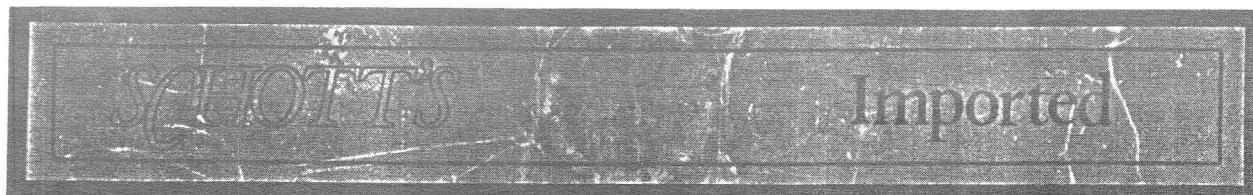
The effective date of this provision is July 1, 1985. This means that containers of distilled spirits must con-

tinue to bear stamps until that date unless approval has been given by ATF to use an alternative closure. After the effective date of July 1, 1985, government-supplied stamps may no longer be affixed to containers of distilled spirits. If, however, stamps are affixed to containers of spirits prior to July 1, 1985, the containers will be permitted to be imported or brought into the United States and released from Customs custody, or withdrawn from the bonded premises of a distilled spirits plant.

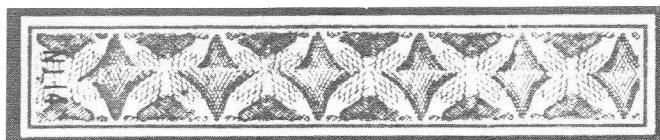
The stamps will continue to be supplied to distilled spirits plant proprietors and importers by the government only until July 1, 1985. Until that date, ATF will be monitoring the requisitions for stamps to ensure that all proprietors receive adequate supplies of stamps to meet their current needs. Since the affixing of stamps is prohibited after July 1, 1985, there is no advantage to any proprietor to stockpile stamps.

In addition to the strip used by The Distillers Co. Ltd. (DSP-CA126 of Union City, CA; DSP-IL-58 of Plainfield, IL; and DSP-NJ-25 of Linden, NJ [DSP=Distilled Spirits Plant]) which was pictured in the Nov-Dec, 1984, issue, page 187, I have seen four others which are illustrated here.

*As the time of implementation of these new requirements approaches, we will be seeing more of these private strips. TAR will publish information about them if the members will report them to us.* □



Schott's Apple Schnapps  
(A product of Germany) imported by V. Speer, Inc., Kansas City, Mo (MO-I-345)



William Grant & Sons, Inc. DSP-NJ-14, Edison, NJ



Jack Daniel Distillery, Lem Motlow Prop., Inc. (DSP-TN-1, DSP-TN-4) Lynchburg, TN

## 1898 Specimen Traveler's Check



SAN FRANCISCO.

Domestic Letters of Credit. THESE Letters of Credit are payable throughout this and adjacent countries, especially in the various health and pleasure resorts, and are available by the traveler's drafts on New York instead of on London as with the Sterling Letter of Credit. This is because in America and nearby countries drafts on New York are negotiable to better advantage than drafts on London. Our terms for these Credit are similar to those for Sterling Letter of Credit.

**Foreign Money.** TRAVELERS going abroad should provide themselves with a small sum of the currency of country in which they will land. This will often be found a convenience for small outlays upon arrival abroad.

FOR those not familiar with the value of foreign moneys we append a table of values on page 20.

Specimen Traveler's Check.

**KNAUTH, NACHOD & KÜHNE**  
NEW YORK.

\* Checks negotiated in Europe, will be paid through  
European Correspondents only.

CORRESPONDENTS:

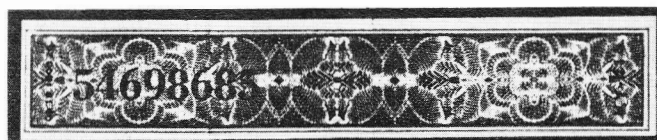
Pan's Bank, Ltd., London, Liverpool, Manchester &c.  
Union Bank of Scotland, Ltd., Edinburgh, Glasgow &c.  
Provincial Bank of Ireland, Ltd., Dublin, Belfast &c.  
Bank of Montreal, Ltd., New York, Montreal, Toronto,  
Credit Lyonnais, Paris, Lyons, Amsterdam  
Banco Commerciale Italiano, Genoa, Milan, Rome, Naples &c.  
Deutsche Bank, Berlin, Bremen, Hamburg, Hanover, Nürnberg &c.  
Banque d'Alsace et de Lorraine, Strasbourg  
Rueuse, Lucerne & Koblenz, Leipzig  
Weserbank, Bremen  
Weichener Commercialbank, Wanne  
Disconto Landesimbank, Copenhagen  
Société Générale de Belgique, Brussels  
Société Chimique Industrielle, Charleroi  
Staatsbank voor Handel en Scheepvaart, Rotterdam  
Knauth, Nachod & Kühne, New York, N.Y.  
Messageries Maritimes, Ltd., London, San Francisco, Cal.  
Crescent Woolen Mills, Ltd., Leeds  
and all other correspondents as per official List.

The traveler upon purchasing traveler's checks is required to place his signature in the space allotted, as shown above. When he desires to cash a check he must endorse it with the same signature, his identity being thus established.

by F. J. Miller, ARA

At the end of the nineteenth century Knauth, Nachod & Kohne of New York, who were prominent international bankers, distributed a booklet describing their services and illustrating specimens of their letter of credit and their traveler's checks.

The letter of credit is interesting in that it illustrates a widely used financial instrument of the time but to us the traveler's check is even more interesting. It illustrates in reduced size, a 2¢ battleship documentary stamp tied to the check with a handstamp. Remember, it was not until very recent times that we were legally allowed to illustrate revenue stamps. □



**Brown Foreman Distillers (DSP-KY-414) Louisville, KY**



Specimen Letter of Credit  
REVERSE  
(When used, showing payments made.)

| DATE WHEN PAID | BY WHOM PAID                                  | NAME OF TOWN | AMOUNT PAID EXPRESSED IN WORDS | AMOUNT IN FIGURES |
|----------------|---|--------------|--------------------------------|-------------------|
| 1898           |   |              |                                |                   |
| Jan 2          | KNAUTH, NACHOD & KÜHNLE,                      | NEW YORK.    | Fifty Pounds                   | £50-              |
| " 28           | PARR'S BANK LIMITED                           | LONDON.      | One hundred Pounds             | £100-             |
| July 8         | CREDIT LYONNAIS,                              | PARIS.       | Fifty Pounds                   | £50-              |
| " 28           | KNAUTH, NACHOD & KÜHNLE,                      | LEIPZIG.     | One hundred Pounds             | £100-             |
| March 15       | DRESDNER BANK.                                | BERLIN.      | Two hundred Pounds             | £200-             |
| April 3        | Crédit Lyonnais.                              | CAIRO.       | One hundred thirty pounds      | £135-             |
| " 29           | THOS. COOK & SON,                             | JERUSALEM.   | Eighty Pounds                  | £80-              |
| June 27        | Chartered Bank of India, Australia & China    | Shanghai     | Twenty five Pounds             | £25-              |
| July 12        | Hongkong & Shanghai Banking Corp., Yokohama.  |              | One hundred forty Pounds       | £140-             |
| Aug 10         | Bishop & Co. MONOLULU.                        |              | Forty five Pounds              | £45-              |
| Sept 17        | Orocker-Woolworth Nat'l. Bank, SAN FRANCISCO. |              | Fifteen Pounds                 | £15-              |
|                |   |              |                                | £1000-            |
|                |   |              |                                | £                 |
|                |   |              |                                | £                 |
|                |   |              |                                | £                 |

*all paid*

REAR TO NEXT PAGE

18

Specimen Letter of Credit  
FRONT.

CIRCULAR LETTER OF CREDIT  
No. 1234  
ADDRESSED TO THE CORRESPONDENTS

KNAUTH, NACHOD & KÜHNLE.

NEW YORK, January 2<sup>nd</sup> 1898.

Gentlemen:

We beg to introduce, and to commend to your kind attention Mr. John Smith or Mrs. Mary Smith to whom you will please furnish funds, in sums as required up to the aggregate amount of One thousand Pounds Sterling, against either one or more sight drafts on Paris Bank Limited, London, each draft to be plainly marked as "drawn under K.N. & K.'s Letter of Credit No 21230."

We request you to buy such drafts at the rate at which you purchase demand drafts on London, deducting your charges, if any, and we engage that these drafts will meet with due honor in London, if negotiated, not later than January 2<sup>nd</sup> 1899, under the condition that the amounts thus negotiated have been inscribed on the back of this Letter. The Letter itself must be attached to the draft which exhausts the Credit.

Please see to it that the drafts be signed in your presence and carefully compare the signature with the one below.

We are, Gentlemen,  
Your obedient Servants  
Holder's Signature: *John Smith*  
*Mary Smith*

19

## To the Editor . . .

Albert Batik's article on airport departure taxes was interesting. A few more points on the Papua New Guinea tax. At independence in 1975, the name became Papua New Guinea, with no comma or "and". Still, many post offices have cancellation devices bearing "T.P.N.G." or "T.P. & N.G."

Second, only three airports service international flights. They are Jackson's Airport (Port Moresby), Kieta (on Bougainville) and Wewak (on the North Coast).

Last, although the departure tax receipt doesn't have the country name of it, it does bear the official emblem: a bird of paradise atop a native drum.

During seven years in P.N.G. I paid the tax many times.

Although I collected baggage stickers, I don't think I kept any of the tax receipts.

John R. Luton

Just for the record, in the Oct TAR, page 161-3, the LJH in block on the receipt stands for Louis J. Horovitz, formerly a dealer in Latin American philatelic items, of Sunnyvale, California. He died several years ago. I have many nice items in my collection with the same stamp on them, which was his guarantee.

Jack Brandt □

# Curious Usage

by David Sher, ARA

This seems to me to be rather curious usage of a revenue stamp — on a school report card. This one for the school year 1916-17 belonged to the mathematician Kurt Godel. By any standards Godel was a recognized genius, serving at the Princeton Institute for Advanced Studies until his death. Of note is the fact that while he received a "Very Good" (the highest grade) in everything else, he only received a "Good" in mathematics. □

## State Oleomargarine Licenses

Between 1882 and 1985, some 23 states issued oleomargarine licenses or "imitation butter" licenses as they were sometimes called. State laws once required that anyone who sold or manufactured oleomargarine had to have such a license before they could do business with the public. There were even licenses for bakeries using oleomargarine and for restaurants and boardinghouses serving oleomargarine with their meals.

The 23 states that issued such oleo licenses were: CA, CO CT, FL, ID, KY, MA, MN, MS, MT, NE, NY, NC, ND, OK, PA, SC, SD, TN, TX, UT, VT, and WI.

ARA member Carter Litchfield is currently preparing a checklist of these state oleo licenses. Not too many have survived, so he needs help from other members. If you have any state oleo licenses in your collection or duplicates, he asks you to send him a photocopy so that he can include your holdings in his listing. His address is: Carter Litchfield, P.O. Box 9056, Newark DE 19714. □

K. K. Staats-Realgymnasium mit deutscher Unterrichtssprache in Brünn.

Katalog-Nr. 21.~ Schuljahr 1916/17.

### Semestral-Ausweis

für

*Gödel Kurt*, Schüler der ersten Klasse

|   |          |
|---|----------|
| Betragen                                  | sehr gut |
| Religionslehre                            | sehr gut |
| Deutsche Sprache (als Unterrichtssprache) | sehr gut |
| Lateinische Sprache                       | sehr gut |
| Französische Sprache                      | +        |
| Geschichte                                | +        |
| Geographie                                | sehr gut |
| Mathematik                                | gut      |
| Naturgeschichte                           | sehr gut |
| Chemie                                    | +        |
| Physik                                    | +        |
| Freiandzeichnen                           | sehr gut |
| Schreiben                                 | sehr gut |
| Turnen                                    | sehr gut |
| Böhmische Sprache (frei abgelegt)         |          |
| Stenographie (frei abgelegt)              |          |
| Zeichnen (frei abgelegt)                  |          |

Brünn, am 10. Februar 1917.

*Prof. Dr. J. G. G. G. G.* Direktor  
*Prof. Dr. J. G. G. G. G.* Klassenlehrer

Notenskala.

|            |          |     |              |                    |
|------------|----------|-----|--------------|--------------------|
| Betragen   | sehr gut | gut | befriedigend | nicht befriedigend |
| Facharbeit | sehr gut | gut | befriedigend | nicht befriedigend |

Verl. K. B. Schulbuchverlag — Buchdruckerei Karl Gotschick — H. 4

## Literature in Review

*Publishers, authors or distributors of books, catalogs, periodicals or other publications about revenue or cinderella stamps who wish their works reviewed should forward a copy to the Editor, Rockford, IA 50468-0056. A second copy for the ARA library would be appreciated.*

This fall and winter have produced a number of new books for the revenue collector. Some are quite good, others are not. They do cover a variety of collecting areas and vary widely in their scope. The first item is a catalog and to this reviewer represents just about everything good that should appear in a catalog.

**The Revenue Stamps of the New England States**, Terence Hines, 1984, The State Revenue Society, 8½ x 11 inches, 76 plus vi pp, card cover. \$13 (\$10 to members of the SRS) plus

\$1.50 for first class postage if desired, checks payable to the SRS, order from Harold Effner, Secretary, 425 Sylvania Ave, Avon-by-the-Sea, NY 07717.

As indicated by its title, this volume covers the states of Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island and Vermont. Appendices list quantities and addresses for fish and game stamps and include a bibliography. In addition to the fish and game stamps, listings are made for various classes of adhesive stamps and meter imprints.

The catalog is fully illustrated with the smaller stamps larger than actual size. The listing is priced. There are extensive notes regarding printers, varieties and comments as to when use of the stamps were required and when rate changes took place.

The author is to be commended for using what I would call a

standard catalog format — a format similar to that used by Scott. This is the format that could have been and should have been used by so many other catalogs including the 1960 state revenue catalog. Failure for others to do so must be considered as detracting. I urge anyone working on any catalog to study this one and adopt its format.

The book has been xerographically printed from typewritten copy. This should not be looked at negatively. The author points out that typesetting would have added \$1200 to the cost of a book of which only 200 copies (initially) were made. Illustrations were done properly — the stamps were photographed and halftone prints were placed into the copy not the original stamps. This has resulted in almost every instance in an illustration that is an actual representation of the stamp and not little black blobs.

The book is an important addition to the field of U.S. state revenue catalogs. We can only hope that other collectors will assist in efforts to recatalog the remainder of the country in a manner similar to this work.

The second book we shall examine is another example of a well written publication. This book marks the 50th anniversary of the U.S. Migratory Bird Hunting Stamps.

**The Federal Duck Stamps, a complete guide,** David P. McBride, 1984, The Winchester Press. 8½ x 11 inches, 206 plus xvi pages, hardbound. Available to collectors from David McBride, Sporting Chance Company, Box 643, Frisco, CO 80443 at \$34.95 plus \$2 shipping.

This book goes through the normal pages of information giving design and printing data, illustrations of the designs and the stamps, sales of stamps, refuge areas etc. If this was all the farther the book went, it would not be much different than many others. But, a full one-fourth of the book is devoted to the background behind the legislation creating the stamps in 1934, the design contests production of the stamps and also duck stamp prints.

From other books that I have seen, I would gather that this is the type of work their authors tried to produce but failed. This would probably be the one book to have if you were buying only one book about the duck stamps.

The third book finally made its appearance this past fall after long anticipation by many. This is none other than . . .

**The court fee and revenue stamps of the Princely state of India, an encyclopedia and reference manual, Volume I, The Adhesive Stamps,** Adolph Koeppel and Raymond Manners with research in India by Abdul Matin Mollah, 1984, The Fiscal Philatelic Foundation, Inc., Mineola, NY. 8½ x 11 inches, 319 plus viii pages, hardbound. Available from (except India) the Fiscal Philatelic Foundation, 155 First Street, Mineola, NY 11501 for \$40 plus air postage outside the U.S. or in India from Abdul Matin Mollah, T/486 New Air India Colony, Santa Cruz East, Bombay 400 029 for Rs. 450.

The title indicates the scope of this work. It is both a catalog (priced) and a reference manual. There is extensive background into the tax structures, types of documents, terminology, language, alphabets, maps and histories of the individual states.

The book is well illustrated with both basic types common to many of the states and designs unique to just one. Probably the only real problem with this book (a problem yes, but not that serious) was undoubtedly made by the printer. The illustrations were not screened. This is a pitfall that has trapped many including TAR; when a printer sees a stamp with their sharp crisp lines and no halftone dots they believe that they too can reproduce this stamp in all its glory without the dots — it just isn't so. Every (I stress every) time the fine light lines drop out and the dark areas go solid black. Least you get the wrong idea, I had to look for something wrong with this book. It is packed solid with information.

If you collect India, you need this book. If you are interested

in revenue stamps, the history of India or collect Indian postage and want background this book is worth having. It does make good reading as well as serving as a listing of the stamps.

Though much smaller than the last book, the next is only additional material added to a much large work.

**Addendum to Railroad Cancellations on U.S. Revenue Stamps of the 1862-1875 Issues, 1984,** Henry Tolman II. 8½ x 11 inches, 7 unnumbered pages. Information from Henry Tolman II, Box 603, Orange, CT 06477.

This addendum updates the listings in Tolman's 1980 looseleaf book of the same title. This is the fourth addendum and illustrates newly discovered and identified cancellations with full size drawings. This is a carefully done study in a very popular area.

The next book to come our way for examination can be of great use to any philatelist. Revenues are only one area of coverage.

**The Stamp Journals Index, 1979,** Lawrence C. Schwartz. The Stamp Journals Index Co., 177 Columbia Heights, Brooklyn, NY 11201. 138 pp, 8½ x 11 inches, card cover. \$22.95 in the U.S. and Canada.

This book indexes 35 to the top English language philatelic journals of the world. It is intended this will be an annual publication, 1979 was chosen as a starting point. Among those publications listed are *The Cinderella Philatelist* and *The American Revenuer*. Revenues are listed as a subheading under each country.

This index is more up to date than any other being published currently; it is in one volume; and, it promises to continue to be available in the future. Plans for the next volume call for a greatly expanded list of journals indexed.

Although I hesitate to throw cold water on any publishing project, the next book has failed to meet the objectives of a good revenue handbook.

**Stamp Fund of the Commonwealth of Virginia,** Peter V. Pierce. Pierce Pirde Ltd., 15 Willis St., No. 27, Framingham, MA 01701. 8½ x 11 inches, 105 plus pages (not sequentially numbered), 3 hole drilled unbound. \$29.50 plus \$2.75 postage; binder \$7.50 plus \$1 postage.

The intent of this book was to serve as a reference catalog or as an album for the hunting stamps of Virginia. Background is given to the legislation, and operation of the bear damage stamps, the National and State Forest hunting stamps, the big game stamps and the elk stamps. With about as much text as a moderate length magazine article, this far the book did meet its objectives.

The actual listing of the stamps or the album spaces provided appear to be a disaster. Up to 15 stamps are listed per page, in five rows of three. A catalog number is assigned and an abbreviated description given; no price, no picture. This makes a very poorly done catalog (see *The Revenue Stamps of the New England States* to see how a catalog should be done). The heavy weight pages would make a good album except there is no place to put the stamps except over the text, there being no room above or below. Since the book is xerographically printed I would not want to mount my stamps over this printing since most xerographic ink will tend to rub off to some degree over a period of time.

What should have been done was have the background and the catalog (done in catalog format) submitted to TAR for publication and a separate album produced in a manner akin to other printed albums. Illustrations are an absolute must for a catalog and to a lesser degree for an album.

The book is high priced for what you get. It should serve as an example of why an author should consult with an experienced editor of an established publication rather than rushing into self publishing. I rate this only a little better than

(Literature — continued on page 31)



# The American Revenue Association

## The Editor Notes . . .

...that member Punnya R. Sthapit (GPO Box 1079, Kathmandu, Nepal) writes that Nepal is the land between two great countries, China to the North and India to the South. But only a few collectors collect Nepal's stamps including its service and revenue stamps. Does anyone collect Nepal's fiscals or know of any literature on them? He would appreciate hearing from any interested persons.

...that in his work compiling the bibliographies of books and serial articles of revenue stamps of the world, Associate Editor Richard Riley has been able to make a number of observations. Most notable in the field of U.S. is the fact that there has been nothing definitive written about the playing card stamps. There have been several studies (most appearing in TAR) of cancellations on specific issues, but never a broad general study as has been done for most other categories of U.S. revenues.

...that our 1985 ARA Convention will be at BALPEX August 31-September 2 (Labor Day weekend). The ARA's contact person for this show is member Kimber Wald. He advises that 200 frames (just over half) will be held for revenue exhibits until July 1. We will print the prospectus for this show in TAR just as soon as possible. We urge all of you who exhibit to strongly consider our Convention show.

...that Bjorn-Eric Saarinen (Siltak, 2 A 11, 18 100 Heinola, Finland) has indicated that he has a run of TAR from Vol. 10 No. 5 (whole No. 85, May, 1956) to Vol. 26, No. 3 (whole No. 243, March 1972) less 20 issues that are missing. If anyone is interested they should write to him. (The run makes up 139 issues.)

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**New Zealand:** Dennis Huggard, PO Box 69026, Glendene PO, Auckland 8, New Zealand  
**Saudi Arabia:** R. J. Thoden, Aramco Box 1802 Dhahran, Saudi Arabia  
**Taiwan:** Sheau Horng Wu, 2 FR #9, Lane 21, Chuan-Yuan Rd., Peitout, Taipei 112, Taiwan, ROC.  
**United Kingdom:** Tim Clutterbuck, 5 Park Crescent, Brighton, Sussex BN2 3HA, England.  
 (Volunteers in unlisted countries sought. Please contact the President.)

## Notice: Change of Ad Rates

Due to increases in the cost of publishing and mailing TAR, the following advertising rates are effective immediately. Advertising paid for or appearing before this notice will be honored at the 1983 rate.

|                     | Transient | Contract (5 or more times) or camera ready | Contract and camera ready |
|---------------------|-----------|--|---------------------------|
| Full page . . . . . | \$120.00  | \$108.00                                   | \$97.20                   |
| ½ page . . . . .    | 62.00     | 55.80                                      | 50.22                     |
| ¼ page . . . . .    | 32.00     | 28.80                                      | 25.92                     |
| 1/8 page . . . . .  | 17.50     | 15.75                                      | 14.18                     |

Reader's Ads (Classified) — Free to members subject to limitations (See current issue of TAR)

- \* Transient rate ads (less than 5 times) must be paid in advance
- \* Contract advertisers will be billed upon first insertion for a minimum of five times.
- \* No new 1 inch ads will be accepted.
- \* Make checks payable to the American Revenue Association.
- \* Send all copy and payments to:

John S. Bobo, Advertising Manager  
 1668 Sycamore St., Des Plaines, IL 60018, Phone 312-827-3456

## McCulloch

*continued from page 17*

should return to the gold standard. He tried to get Congress to issue bonds for the retirement of this currency but was never completely successful. He used Treasury funds to purchase U.S. bonds during the threatened panic following Lincoln's assassination.

McCulloch retired from the Treasury in 1869 and for several years was a partner in the London banking house of Jay Cooke, McCulloch & Company. The firm survived the failure in 1873 of the affiliated American house of Jay Cooke & Company which was reorganized under the name of McCulloch & Company.

In October, 1884, at the age of 76, McCulloch was asked by President Arthur to resume the office of Secretary of the Treasury. He held the post until the end of the Arthur administration that following March. During this short time he was able to do little constructive but issue a warning in his "Annual Report . . . on the State of the Finances," in December, 1884. As result of the compulsory Silver Coinage Act of 1878, he wrote, "It is evident . . . that silver certificates are taking the place of gold, and later a panic or an adverse current of exchange might compel the use in ordinary payments by the Treasury of the gold held for redemption of the United States notes, or the use of silver or silver certificates in payment of its gold obligations." The first part of this prediction actually came true in 1894 and fulfilment of the second was narrowly averted.

He spent his last years in retirement near Washington. He died in Prince George's County, MD, survived by two sons and two daughters.

□

### WANTED BY COLLECTOR

Papel Sellado (RSP) of Latin American and Spain as well as Revenues and Cubiertas of Colombia and her states.

**JAMES CAMPBELL**

2250 NW 191 Terr. (Phone 305-624-7312, PM) Opa Locka, FL 33056

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## Secretary's Report

### APPLICATIONS FOR MEMBERSHIP

In accordance with Article 4, Section 2(c) as amended December 31, 1979, of the ARA By-Laws, the following have applied for membership in the ARA. If the Secretary receives no objections to their membership by the last day of the month following publication the applicants will be admitted to membership.

STEVEN R. ECKERMAN 4201, 2525 Larman, Indianapolis, IN 46227, by Richard Friedberg. US 19C revs.

GLENN M. HEMINGER 4199, OC DIV, USS Hepburn (FF-1055) FPO San Francisco 96667, by Richard Friedberg. US revs R1-RD372.

J.R. RICHARDSON 4200, 15 Rooney Rd SW, Rome, GA 30161, by Richard Friedberg. US revs, incl M&M, telegraphs, etc.

SAN DIEGO COUNTY PHILATELIC LIBRARY 4202, 4133 Poplar St, San Diego, CA 92105, by James W. Busse. Institutional NDP.

RICHARD URMSTON 4197, 1-21 28th St, Fair Lawn, NJ 07410, by Secretary. Dealer, Centennial Documents-stocks and bonds.

DARWIN WILLIAMS 4198, PO Box 758, Kentfield, CA 94914, by Secretary. Cinderellas, wines, genl revs, ducks.

Highest membership number assigned on this report is 4202.

### NEW MEMBERS

Number 4169-4188

### APPLICATION FOR REINSTATEMENT

WILLIAM F. LENZ 425, 708A Wootton Court, Lakehurst, NJ 08733, by Secretary. M&M.

### RESIGNED

Edward H. Berg  
Leon C. Stone

### DROPPED FOR NON-PAYMENT OF DUES

David Abel  
A.H. Aleck  
Bruce E.R. Alexandre  
Victor R. Algarin

David G. Anderson  
James C. Andrews  
Harold G. Annis  
Earl P.L. Apfelbaum

John D. Apfelbaum  
Philip E. Arnold  
Robert Ball  
Amar Banerjee

## Literature

*continued from page 29*

*The Complete Pictorial Waterfowl Hunting Stamps* (see MAR-TAR 84, p. 53).

The final two books this past few months were **Scott's 1985 Standard Postage Stamp Catalogue, Vol. I** and **Specialized Catalogue of U.S. Stamps**. Both are widely available. The editors at Scott continue to polish the revenue section listings (Vol. I this year has some new illustrations rather than a bunch of little black rectangles) with the help of a number of revenues gained sizably, "adding a dash of excitement to what otherwise might be considered light activity." Those being R59d, R81b, the silver tax, tapeworms and various M&Ms. Again many of these large jumps can be realistically described as the catalog catching up with the market.

Kenneth Trettin □

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Gordon S. Beach  
Richard J. Beaudry  
Earle W. Belknap III  
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Dr. Steven J. Berlin  
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R. Wolsborn  
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### CORRECTIONS TO 1984 DIRECTORY

CARLYN RING 3891 — Collecting interest should read: "PD medicine relating TO bitters."

PHILIP W. WYNE 934 — Delete C / D: not a dealer

### MEMBERSHIP SUMMARY

|                                 |      |
|---------------------------------|------|
| Previous membership total       | 1617 |
| Applications for membership     | 6    |
| Application for reinstatement   | 1    |
| Resigned                        | 2    |
| Dropped for non-payment of dues | 228  |
| Current membership total        | 1394 |

## Member's Ads

Free advertisements will be given to those requesting them subject to the following conditions. Requests not conforming to these conditions cannot be honored.

1. Ads are available to ARA members only (include your membership number with your request for ad).

2. Ads are available without cost on a first-come, first-served basis.

3. Send one ad on a postal card only. Type-written preferred, handwritten acceptable if legible.

4. Ads are limited to 50 words plus the member's name (not business name) and address.

5. Ads must relate to revenue or cinderella material. They may be offers to buy, sell or exchange or they may be requests for information.

6. One-third page of ads will appear per issue, with this space to be increased depending upon the response by the membership and the space available. If there is insufficient space to run all ads, they will be held until the next issue. If there is an insufficient number of ads to fill the space, the last from the previous issue will be run again.

7. Only one new ad per member per issue.

8. It cannot be guaranteed when a particular ad will appear in a particular issue.

9. Mail ads to the Editor ONLY. (Address: Editor, The American Revenuer, Rockford, Iowa 50468-0056.)

**MEDICINE TAX STAMPS:** Worldwide,

Eight page illustrated mail sale of pharmaceutical fiscals from 23 different countries for a No. 10 SASE. George Grifenhagen, 2501 Drexel Street, Vienna, VA 22180. \*243\*

**LONGTIME REVENUE COLLECTOR** breaking up his own personal specialized collection of U.S. Revenues (R1 through R152, and RB1 through RB19). Please send a **business-sized** SASE for price list of individual items offered. Many examples of: plate varieties, cancels, proofs, singles, multiples, literature, documents, etc. Many in VF/superb condition. Gene R. Gauthier, 1880 Crestview Drive, Oshkosh, Wisconsin 54901. \*244\*

**CHINA:** Revenue Stamps of Taiwan Area Republic of China — 1981 30 page book be Wu — \$10.50, Taiwan Revenues — 15 different, Wu catalog \$25.00 plus all for \$10.00. Communist China Revenues, 27 different — \$10.00. Korea, three rice paper documents with different Japanese Revenues — \$6.00. Korea — 5 different MNH Revenues \$2.00. Japan Telegraph Stamp for use in Korea — unused sheet of 50 — \$20.00. W. G. Kremper, P.O. Box 693, Bartow, FL 33830. \*245\*

**Russian** revenues, revenue paper, fiscal documents vignettes, locals and

Zemstvos wanted. Will exchange or purchase. Martin Cerini, 90 3rd Avenue, Huntington Station, Long Island, N.Y. 11746. \*246\*

**For Sale:** Cinderellas, Davaar, Nagaland, Staffa, bring them home to your collection. 50 different \$1.00, 100 different \$2.00, 150 different \$3.00, postpaid. Overseas collectors. International Money Order. Thank you, Harold Scharff 2410-TAR, Barker Ave., Bronx, N.Y. 10467-7660. \*247\*

**France and French Colonials:** 40 different revenue stamps, \$2.00 postpaid (banknotes only) Paul Demy, 11 rue Leon Cogniet F75017 Paris, France. \*248\*

**U.S. Taxpaid Revenues** wanted. Collection or accumulation. Will also trade. Thomas W. Priester, Box 400, Davenport, IA 52805. 319-322-1920 (days) \*249\*

**Buying Finnish Revenue Stamps!** On or off documents, accumulations, sets, singles, "serpentine" even if damaged, Finnish shipping company stamps, Finnish perfins, locals, Christmas seals, Finnish anything. Will accept approval mailings from collectors, dealers. Will outpay all for larger accumulations. Send what you have. Insure full value. Jacob Kisner, 254 Park Avenue South, PHF, New York, N.Y. 10010. \*250\*

### PERPETUAL CALENDAR

Shows the Day of the Week  
for Any Date Between 1700 and 2499  
Send 50 cents coin and SASE  
HARRY W. HEUER

205 E. Nassau St.

Islip Terrace, NY 11752

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### Revenue EFO's Bought & Sold

Pre-printing folds, fold overs, inverts, etc.  
Send registered mail w / your price or for my offer.

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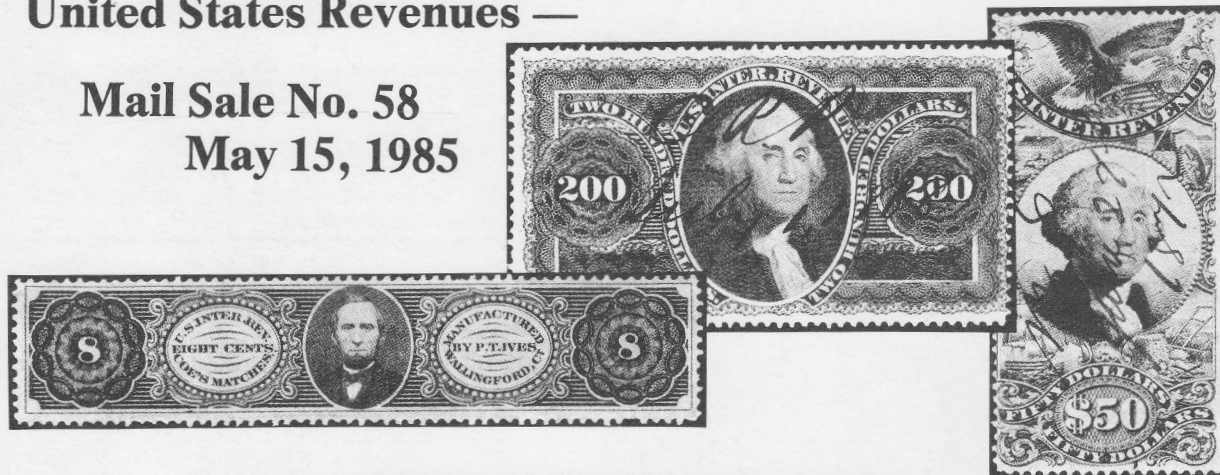
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